

16 percent higher than those trained in ROTC Programs. For the Air Force Academy, retention over 20 years is almost 40 percent, as compared to 27.5 percent for other commissioning sources. Taxpayers are getting a solid return on their academy investments.

None of the above slights those outstanding men and women whose dedication took them through ROTC or OCS Programs. Yet a 4-year immersion in military training is unique. In honoring nonacademy officers, we should not diminish the need for leaders like Eisenhower, Grant, Schwarzkopf, Bradley, Patton, Burke, and my Senate colleague and American hero JOHN MCCAIN.

Yes, let's cut waste from the Federal budget, but not at the expense of a generation of future leaders.

#### SUPPORTING IMPACT AID

### HON. PATRICK J. KENNEDY

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mr. KENNEDY of Rhode Island. Mr. Speaker, I rise today to praise the National Security Committee for adopting the Edwards-Bateman amendment to preserve partial funding for the Impact Aid program.

Impact Aid provides essential funding for school districts which lack revenue because a portion of their student body lives on Federal land and does not pay local school taxes.

The work of the committee has reaffirmed the Federal Government's pledge to provide over 5,000 children in Rhode Island with a sound elementary and secondary education. Without Impact Aid the Federal Government would abandon this essential commitment to all the children in these districts.

These children are of course very special to our Nation. They are the sons and daughters of the people who protect our country by serving in the military.

Impact Aid is clearly about our military readiness not just for today but for our future.

Funding Impact Aid today ensures that our military personnel are prepared to serve because they do not carry with them the worry that their children are not receiving a proper education.

Moreover, Impact Aid today means supporting America's leaders tomorrow. Education and training will develop skills, and skills mean high quality jobs for Americans. Without the program over 17 million children nationwide would be left unprepared and undefended in the harsh climate of the new global economy. This is a cost America simply cannot bear.

Again, I thank my colleagues from both sides of the aisle for funding Impact Aid and supporting the men, women, and children of the U.S. armed services.

#### TRIBUTE TO PRESIDENT REAGAN PROMOTING ALZHEIMER'S DISEASE AWARENESS

### HON. ANDREA H. SEASTRAND

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mrs. SEASTRAND. Mr. Speaker, I rise today to pay special tribute to President Ron-

ald Reagan for his strength and courage as he and Mrs. Reagan strive to bring national attention to the American people regarding Alzheimer's disease.

Throughout his long and successful political career, President Reagan chose, without hesitation, to tackle the most controversial issues of the day. Today, he and Mrs. Reagan are leaders in the effort to educate the public about Alzheimer's disease. Indeed, the Reagans are lending their support to efforts in Santa Barbara County which will help generate the dollars needed to provide services to those who have been stricken with this debilitating disease. The Alzheimer's Association of Santa Barbara is the beneficiary of this charitable effort.

Santa Barbara knows of the Reagan's love for and interest in Santa Barbara County, and we are honored to have been able to call Santa Barbara the Western White House. Local residents and business owners remember their visits to Rancho del Cielo with great fondness, and we welcome them back whenever possible as heroes fighting for a new cause. The 22d Congressional District of California applauds President and Mrs. Reagan for their perseverance and we want them to know that our prayers are with them.

#### HONORING LAPEER COUNTY WORLD WAR II EFFORT

### HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mr. KILDEE. Mr. Speaker, I rise today to urge my colleagues in the House of Representatives to join me in paying tribute to the men and women of the great County of Lapeer, who bravely served this Nation during World War II. Lapeer County has been recognized as an official Commemorative Community by the Department of Defense, and has worked for many months on a host of events that will honor all of its citizens that served during World War II.

The sacrifices and accomplishments of the men and women that served are many, and serve as inspiration to the generations that have benefited the most from their efforts. The men and women of Lapeer County held true to the notion that evil and tyranny will not prevail.

The lessons taught by World War II must never be forgotten. We are bound by honor to keep the legacy of the great patriots of our Nation forever fresh in the memories of future generations. The courage, valor, and singleness of purpose that was shown by the entire country, serves as an example of the unity and strength of the American people. It was a time of patriotism. It was a time when America was proud. It was a time when America served as a bright shining light to a world thrown into darkness by evil forces.

The men and women of Lapeer County paid a heavy price to defeat the Axis Powers. Some were wounded. Some were never to return home, destined to rest forever beneath the soil of a far off land they helped to free. Families were changed forever by the loss of loved one. Let us never forget what our freedom cost. Let their spirit and faith in democracy endure.

Mr. Speaker, it is an honor and a privilege for me to rise before my colleagues in the House of Representatives to honor the great people of Lapeer County who contributed so much to victory during World War II. I am honored to represent them in Congress.

#### 220TH BIRTHDAY OF THE UNITED STATES ARMY

### HON. G.V. (SONNY) MONTGOMERY

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mr. MONTGOMERY. Mr. Speaker, I rise today to pay tribute to the soldiers and civilians of the United States Army as we recognize June 14th as the Army Birthday. I take great pride in honoring the brave men and women who have served in the United States Army since 1775. The heart of America's Army is its people, the young men and women of our nation who volunteer to serve. We must never forget that even in this time of precision munitions and brilliant weapons, the individual combat soldier is the ultimate smart weapon. America's Army is peopled by soldiers of high quality—soldiers with character, commitment and courage. These qualities are—and always will be—hallmarks of the Army.

June 14th is Flag Day as well as the Army's birthday; therefore, it is appropriate to point out that the design of our flag, Old Glory, has evolved over the years since 1777. The liberty it stands for, however, remains constant. So does the Army's vigil to protect liberty.

Since 1775, more than 42 million Americans, in times of turmoil and tension as well as periods of peace, have raised their right hands to take an oath, making America's Army what it is today: the premier fighting force in the world. They have taken that oath, not to a king, not to a President or political party, and not to a flag alone, but to the Constitution of the United States and the ideals it represents.

Yesterday they were ready, from Lexington and Concord to Gettysburg, and from Normandy to the Persian Gulf. Today they are ready to keep the peace or provide humanitarian relief around the globe. Tomorrow, too, they will be ready. Whenever the time, wherever the mission, whatever the challenge, we can count on America's Army.

The United States Army has always done more than fight our nation's wars. The Army develops leaders who contribute to the strength of the very fabric of American Society. America's Army has always provided leaders for government and industry. From Presidents, to many of my colleagues here today, all owe much of their strength as leaders to what they learned in the Army. In the House of Representatives you will find 87 members who served in the Army, either on active duty, in the Army Reserves, or in the Army National Guard; and in the Senate you will find another 27 who served their nation as soldiers. I ask that a list of my House colleagues with Army service be appended to my remarks for the record.

In closing, let us remember and reflect on the selfless sacrifice of America's soldiers throughout our history, their accomplishments made in the face of terrible hardship, and their dedication to our nation. The United States

Army, America's Army, should be proud as it celebrates its 220th birthday, and the nation should be proud as it celebrates Flag Day that these brave men and women stand ready to support and defend our American way of life. June 14th will be celebrated in every camp, post and station of the Army, and here in the Nation's capital. I encourage all Americans to find a way to help celebrate this event, and to find a way to thank the men and women, soldiers and civilians of the Army for their dedication, sacrifice, and selfless service.

#### HOUSE MEMBERS WITH ARMY SERVICE

Scotty Baesler, Doug Bereuter, Tom Beville, Brian P. Bilbray, Sherwood Boehlert, Bill Brewster, George E. Brown, Jr., Ed Bryant, Dan Burton, Steve Buyer, William L. Clay, Bob Clement, Ronald D. Coleman, Mac Collins, John Conyers, Jr., Wes Cooley, William J. Coyne, Robert E. Cramer, Philip M. Crane, Thomas M. Davis III, E. "Kika" de la Garza, Nathan Deal, John D. Dingell, Julian C. Dixon, John J. Duncan, Jr., Thomas W. Ewing, Eni F. H. Faleomavaega, Michael Patrick Flanagan, Rodney Frelinghuysen, Martin Frost, Greg Ganske, George W. Gekas, Sam M. Gibbons, Benjamin A. Gilman, Bill Goodling, Porter J. Goss, Richard (Doc) Hastings, Steve Horn, Duncan Hunter, William J. Jefferson, Harry A. Johnston, Paul E. Kanjorski, Peter R. King, Joe Knollenberg, John J. LaFalce, Greg Laughlin, Jim Ross Lightfoot, William O. Lipinski, Edward J. Markey, Frank R. Mascara, Jack Metcalf, John McHugh, Norman Y. Mineta, Alan B. Mollohan, G.V. (Sonny) Montgomery, Carlos J. Moorhead, John T. Myers, Charlie Norwood, Solomon P. Ortiz, Larry F. Payne, Jr., Collin Peterson, John Edward Porter, Glenn Poshard, Jim Ramstad, Charles B. Rangel, Jack Reed, Mel Reynolds, Frank Riggs, Harold Rogers, Toby Roth, Bobby L. Rush, Robert C. Scott, Jose E. Serrano, Bud Shuster, John Spratt, Jr., Louis Stokes, Esteban E. Torres, Edolphus Towns, Harold L. Volkmer, Robert S. Walker, Dave Weldon, Edward Whitfield, Pat Williams, Frank R. Wolf, C.W. (Bill) Young, Don Young, Bill Zeliff.

HONORING DAN RATTINER, DISTINGUISHED NEWSPAPER PUBLISHER AND EDITOR

### HON. GARY L. ACKERMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mr. ACKERMAN. Mr. Speaker, I rise today to join with my constituents in the Fifth Congressional District of New York and the citizens of Eastern Long Island in recognizing Dan Rattiner.

For 35 years, Dan Rattiner has distinguished himself as a leading force in the Long Island newspaper industry as publisher and editor of Dan's Papers on the East End of Long Island.

When Dan Rattiner founded Dan's Papers in 1960, he boldly accepted his own challenge to inform and educate Eastern Long Island residents of the important issues affecting their community.

Throughout the years, Dan Rattiner has also served the East End with exceptional public service. Every year since 1979, Dan Rattiner has raised tens of thousands of dollars for charity through the annual Dan's Papers Potatohampton Minithon, a 10K race that occurs in Bridgehampton every Memorial Day weekend. From 1985 to 1993, Dan sponsored a summertime radio show in Manhattan entitled "The Hampton Report," informing citizens throughout the New York Metropolitan area about the unique attributes and attractions of the East End. Presently, Dan hosts a New York City radio program, "The Weekend Report," which also enlightens New Yorkers about the East End.

In addition, Dan Rattiner has authored numerous books on the East End, including "Dan's Book," "Albert Einstein's Summer Vacation," and "Who's Here: The Heart of the Hamptons."

Mr. Speaker, Dan Rattiner's achievements and contributions to the East End merit the special appreciation of the community, his friends, and his family.

I ask all of my colleagues in the House of Representatives to join me this day in recognizing Dan Rattiner for his generous contributions and dedicated service to the Long Island community.

EXPLANATION OF H.R. 1729 TAX EXCLUSION REGARDING PRE-NEED FUNERAL TRUSTS

### HON. PATSY T. MINK

OF HAWAII

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mrs. MINK of Hawaii. Mr. Speaker, I introduced H.R. 1729 to reverse a bureaucratic inequity created by a January 29, 1988, Internal Revenue ruling (87-127) which created two classes of taxpayers with disproportionate tax treatment which my legislation seeks to remedy.

Because funeral expenses often saddle a family abruptly with an unexpected financial burden, many families find it in their best interest to establish a pre-need funeral plan (trust) where moneys are set aside for future funeral costs.

Under this IRS ruling, families purchasing pre-need funeral plans are required to pay taxes on the interest income earned by these trusts, despite the fact that trust moneys and earned interest remains in the possession of the seller of the trust—usually a funeral home. Trusts purchased before the effective date of the ruling were subject to a grandfather clause, establishing a significant inequity between trusts purchased before and after the effective date.

Furthermore, the IRS ruling forced sellers of pre-need trusts to assume the responsibility for informing purchasers of the tax amounts owed on their trusts. This has created difficulty for sellers due to confusion on the part of the purchasers who believe it inequitable that they be assessed this tax on interest that they never receive nor benefit from.

H.R. 1729 would reverse Revenue ruling 87-127 by requiring the providers of pre-need funeral trusts once again to pay taxes on earned interest on the trusts, unless the interest is returned to the purchaser.

I urge my colleagues to support H.R. 1729 to relieve families from unwarranted taxes.